

| ORDINANCE | | | |
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| BILL | 52 (2017) | | |

A BILL FOR AN ORDINANCE

RELATING TO THE MINIMUM REAL PROPERTY TAX.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to amend the minimum real property tax.

SECTION 2. Section 8-11.1, Revised Ordinances of Honolulu 1990 ("Real property tax—Determination of rates"), is amended by amending subsection (g) to read as follows:

- "(g) Notwithstanding any provision to the contrary, [a minimum real property tax of \$300.00 a year] there is levied upon each individual parcel of real property taxable under this chapter[, except for properties exempt under Section 8-10.27 and except as provided in Section 8-10.28(b)(2).] a minimum real property tax as follows:
 - (1) All real property, except for those exempt under Section 8-10.22 or Section 8-10.27 and except as provided in Section 8-10.28(b)(2), is subject to a minimum real property tax of \$300.00.
 - (2) Real property granted an exemption under Section 8-10.22 is subject to a minimum real property which is the lesser of: (1) the tax that would otherwise be due but for the exemption; or (2) \$1,000.00."

SECTION 3. Ordinance material to be repealed is bracketed and stricken. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.



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SECTION 4. This ordinance takes effect upon its approval and applies to the tax years beginning July 1, 2018 and thereafter.

| | INTRODUCED BY: |
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| DATE OF INTRODUCTION: | * |
| MAY 1 6 2017 | |
| Honolulu, Hawaii | Councilmembers |
| APPROVED AS TO FORM AND LEGAL | ITY: |
| Deputy Corporation Counsel | |
| APPROVED thisday of | , 20 |
| KIRK CALDWELL, Mayor | |